

EXHIBIT A

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

IRONNET, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-11710 (BLS)
)
) (Jointly Administered)
)
) Ref. Docket No. ____

**ORDER AUTHORIZING DEBTORS TO EMPLOY AND RETAIN
ARNOLD & PORTER KAYE SCHOLER LLP AS SPECIAL COUNSEL TO THE
DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “**Application**”)² of the Debtors for the entry of an Order authorizing the employment and retention of Arnold & Porter Kaye Scholer LLP (“**A&P**”) as their special counsel related to regulatory, antitrust and litigation matters, effective as of the Petition Date; and upon the Lohan Declaration, attached to the Application as Exhibit B, and upon the Pforr Declaration, attached to the Application as Exhibit C; and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order; and consideration of the Application and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b)(2); and the Court having authority to enter a final order consistent with Article III of the United States Constitution; and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and a hearing having been held, if necessary, to consider the relief requested in the Application

¹ The Debtors in the above captioned chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: IronNet, Inc. (9446), IronNet Cybersecurity, Inc. (2655), IronNet International, LLC (7621), IronCAD LLC (1162), and HighDegree, LLC (8474). The Debtors’ corporate headquarters is located at 7900 Tysons One Place, Suite 400, McLean, VA 22102.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

(the “**Hearing**”); and the Court having considered the Lohan Declaration and the Pforr Declaration, filed contemporaneously with the Application; and the record of the Hearing and all the proceedings before the Court; and the Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and after due deliberation and sufficient cause appearing therefor, **IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized, pursuant to section 327(e) of the Bankruptcy Code, to employ and retain A&P as their special counsel with respect to the A&P Services on the terms and conditions set forth in the Application and the Lohan Declaration, effective as of the Petition Date, and A&P is authorized to perform the services described in the Application.
3. A&P shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these chapter 11 cases in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court.
4. In the event of any inconsistency between the Engagement Agreement, the Application, and this Order, this Order shall govern.
5. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.
6. The Debtors are authorized to take all actions necessary to effectuate the relief granted herein.

7. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be effective and enforceable immediately upon its entry.

8. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation and/or interpretation of this Order.

EXHIBIT B

Lohan Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

IRONNET, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-11710 (BLS)
)
) (Jointly Administered)
)

**DECLARATION OF BRIAN J. LOHAN IN SUPPORT
OF APPLICATION OF DEBTORS TO EMPLOY AND RETAIN
ARNOLD & PORTER KAYE SCHOLER LLP AS SPECIAL COUNSEL TO THE
DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

1. I, Brian J. Lohan, hereby declare that the following statements are true and correct to the best of my knowledge after due inquiry as described herein:

2. I am a partner of the law firm of Arnold & Porter Kaye Scholer LLP (“A&P”), which maintains offices at 70 West Madison Street, Suite 4200 Chicago, IL 60602-4321. I am an attorney admitted to practice law in the state of Illinois and New York. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and if called and sworn as a witness, I could and would testify competently thereto.

3. I submit this declaration (the “**Declaration**”) in support of the Application of Debtors to Employ and Retain Arnold & Porter Kaye Scholer LLP as Special Counsel to the Debtors, effective as of the Petition Date (the “**Application**”),² filed contemporaneously herewith, of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) for an order

¹ The Debtors in the above captioned chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: IronNet, Inc. (9446), IronNet Cybersecurity, Inc. (2655), IronNet International, LLC (7621), IronCAD LLC (1162), and HighDegree, LLC (8474). The Debtors’ corporate headquarters is located at 7900 Tysons One Place, Suite 400, McLean, VA 22102.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

approving the employment and retention of A&P as special counsel related to regulatory, antitrust and litigation matters in these chapter 11 cases. I support this Declaration pursuant to section 327(e) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and the Local Rules in support of this Application. Unless otherwise stated in this declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires amendment or modification upon A&P's completion of further analysis, or as additional creditor information becomes available to it, a supplemental declaration will be submitted to the Court.

QUALIFICATIONS OF A&P

4. Since June 2023, A&P has provided a wide variety of services to the Debtors related to corporate and securities matters, and since the end of August 2023, A&P has assisted with certain transactional matters, including the potential for rescue financing in an effort to avoid a liquidation in chapter 7 (the "**A&P Services**"). As a result of its prepetition representation of the Debtors, A&P has acquired familiarity with the Debtors generally, as well as in-depth knowledge of the facts and circumstances specific to the ongoing A&P Services.

5. After the Debtors announced they were ceasing material business activities and operations on September 29, 2023, as an accommodation to the Debtors (and the other defendants discussed below), on October 4, 2023, A&P substituted in for outgoing counsel as defense counsel for IronNet Inc. and three of its senior executives in a pending securities class action in the U.S. District Court for the Eastern District of Virginia captioned *In re IronNet, Inc. Securities Litigation*, No. 1:22-cv-00449-RDA-JFA (E.D. Va.). A&P agreed to appear in the case on behalf of defendants to ensure they were not left without representation after prior counsel's departure from the action, which also occurred on October 4, 2023. To date, A&P's work in the action has been limited to ensuring defendants are not prejudiced and do not default on any

deadlines in the action, including responding to written discovery requests and conferring with opposing counsel about the developments affecting that litigation and discovery (including the filing of these chapter 11 cases).

6. More generally, A&P is a global law firm with nearly 1,000 lawyers operating in fifteen (15) offices around the world. A&P has substantial experience advising and representing companies in practice areas ranging from antitrust, regulatory, IP, product liability, mergers and acquisitions, transactions, legislative and public policy, and commercial litigation.

7. In light of the foregoing, A&P is well qualified and uniquely able to represent the Debtors as special counsel pursuant to section 327(e) of the Bankruptcy Code, and A&P's retention would be in the best interest of the Debtors' estates, creditors, and other parties in interest.

SERVICES TO BE PROVIDED

8. The Debtors have requested that A&P provide the following services: (a) securities and certain corporate, SEC, regulatory, antitrust, litigation, and transactional matters; and (b) certain matters related to post-petition financing. Subject to further order of the Court, the Debtors request the employment and retention of A&P to render the A&P Services which shall include, but are not limited to:

- i. Representing and advising the Debtors with respect to SEC compliance and certain general corporate counseling matters;
- ii. Counseling with respect to financing issues, including the Notice of Default issued by 3i; and
- iii. litigation matters related to the Securities Class Action (as set forth herein and in the Application).

9. A&P is willing to act in these cases and render the necessary professional services for the Debtors. A&P will use its best efforts to avoid duplicating services rendered by the Debtors' other retained professionals.

A&P DISCLOSURE PROCEDURES

10. In order to ascertain A&P's "connections," as that term is used in Bankruptcy Rule 2014, with the Debtors, the Debtors' creditors, and other parties-in-interest in these chapter 11 cases, the Firm's conflict department, under the supervision of A&P attorneys, conducted an internal search to identify any "connections" with any creditors and parties-in-interest as of the Petition Date based on a list provided to A&P by the Debtors' lead bankruptcy counsel (collectively, the "**Interested Parties**"). This internal inquiry regarding the Interested Parties was performed by A&P's conflicts department using A&P's conflict database to determine if A&P currently represents or formerly represented any of the Interested Parties within the past five (5) years. Attached as **Schedule 1** to this Declaration is the list of Interested Parties that A&P has searched to date.

11. I am informed that this internal search revealed that A&P has in the past represented, currently represents and/or may in the future represent, in matters wholly unrelated to these chapter 11 cases, certain Interested Parties including, without limitation, (a) those entities set forth on **Schedule 2** attached hereto who are current clients or are related-parties thereof, and (b) those entities or related-parties thereof set forth on **Schedule 3** attached hereto who have been represented by A&P within the last five (5) years.

SPECIFIC DISCLOSURES

12. With respect to the entities listed on **Schedule 2**, I do not believe that any single matter is a major engagement that would involve either the billing of fees in excess of one

half of one percent (0.5%) of A&P's annual fees billed, or that, in the aggregate for any related group of entities, exceeds one percent (1%) of A&P's annual fees billed.

13. As disclosed and described above, on October 4, 2023, A&P substituted in for outgoing counsel as defense counsel for IronNet Inc. and three of its current or former senior executives – Keith B. Alexander,³ James C. Gerber, and William Welch - in a pending securities class action in the U.S. District Court for the Eastern District of Virginia captioned *In re IronNet, Inc. Securities Litigation*, No. 1:22-cv-00449-RDA-JFA (E.D. Va.) (the “**Securities Class Action**”). The Securities Class Action alleges, on behalf of Lead Plaintiff James Shunk and a class of similarly situated IronNet stockholders, that IronNet and the individual defendants made material misrepresentations and omissions concerning IronNet's ability to achieve revenue and annual recurring revenue growth during the period September 14, 2021 through December 15, 2021. As a result, the Securities Class Action alleges, defendants violated Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder, as well as Section 20(a) of the Exchange Act, resulting in losses to the stockholders in an amount to be determined at trial.

14. In addition, A&P previously provided Mr. Gerber with employment related advice regarding his employment with IronNet. It is my understanding that Mr. Gerber is no longer employed with IronNet. I have been informed by the attorney that worked on the matter that no work has been performed in over a year.

15. I do not believe there is any connection or interest (as such terms are used in section 101(14) of the Bankruptcy Code and Bankruptcy Rule 2014(a)) between A&P and (a) the U.S. Trustee or any person employed by the U.S. Trustee or (b) any counsel, accountants, financial consultants and investment bankers who represent or may represent claimants or other

³ General Alexander is also a member of the Board.

parties in interest in these chapter 11 cases, except as otherwise described herein. In addition, as part of its practice, A&P appears in cases, proceedings and transactions involving many different attorneys, counsel, accountants, financial consultants and investment bankers, some of which now or may in the future represent claimants and parties in interest in these chapter 11 cases. A&P has not represented and will not represent any such entities in relation to the Debtors and these chapter 11 cases, nor does A&P have any relationship with any such entities that would be adverse to the Debtors or their estates in the matters upon which A&P is to be employed in these cases.

16. As of the Petition Date, the Debtors owed A&P \$132,283.38 for unpaid, prepetition amounts arising from the A&P Services. I can confirm that A&P will be waiving this prepetition amount in its entirety.

17. Except as set forth herein, and based upon the information available to me, neither I, A&P, nor any partner, associate, or professional thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates in the matters upon which A&P is to be employed in these cases. A&P will not represent the Debtors in any adversary proceeding, contested matters, or other litigation against any current client of A&P without obtaining waivers where necessary or appropriate. A&P will notify the U.S. Trustee of any waivers it receives during the pendency of the Debtors' bankruptcy cases. If any matters arise with respect to which A&P cannot obtain a necessary waiver, the Debtors will utilize other counsel to represent the interests and act on behalf of the Debtors.

18. A&P will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. Pursuant to Local Rule 2014-1, to the extent that A&P learns of any additional material information relating to its employment (such as

potential or actual conflicts of interest), A&P will file and serve a supplemental declaration with the Court setting forth the additional information.

PROFESSIONAL RATES AND COMPENSATION

19. As I understand it, A&P's hourly rates for matters related to the A&P Services are expected to be within the following ranges:

<u>Position</u>	<u>Range of Hourly Rates</u>
Partners	\$1,040 to \$1,800 an hour
Counsel	\$1,045 to \$1,945 an hour
Associates	\$640 to \$1,075 an hour
Staff Attorney & Specialists	\$170 to \$850 an hour
Paraprofessionals	\$150 to \$765 an hour

20. I can confirm that all of the aforementioned hourly billing rates reflect a previously agreed-upon voluntary ten percent (10%) discount from two (2)-year trailing rates. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first A&P fee application following such adjustments) and are consistent with the rates charged elsewhere. Notice of rate changes will be provided to the Debtors, the U.S. Trustee, and any committee (if one is appointed).

21. In accordance with the Firm's existing retention arrangement with the Debtors, certain of the disbursements and expenses incurred in the rendering of the A&P Services will be included and covered by the aforementioned hourly rates and will not be paid separately. Those disbursements and expenses that are to be charged separately to the Debtors include, among other things, photocopying by outside vendors at cost, fees related to filings and motion practice, and limited travel expenses.

22. To the best of the Debtors' knowledge, neither A&P nor any partner or associate thereof, has received or been promised any compensation for legal services rendered or to be rendered in any capacity in connection with the A&P Services, other than as permitted by the Bankruptcy Code. A&P has agreed not to share compensation received in connection with these chapter 11 cases with any other person, except as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016(b) in respect of sharing of compensation among A&P's partners.⁴

23. Per the terms of the Engagement Letter, on August 10, 2023, A&P received \$20,000, which, as stated in the Engagement Letter, constituted the initial retainer (the "**August Retainer**"). On October 10, 2023, A&P received \$125,000 as an additional retainer to cover both the prepetition fees and expenses incurred two days prior to filing and to be held and applied against postpetition fees and expenses (the "**October Retainer**," and together with the August Retainer, the "**Retainer**").

24. A&P received the August Retainer and October Retainer during the ninety (90) days prior to the Petition Date. \$27,286.06 of the October Retainer was applied to cover prepetition fees and expenses incurred from October 10, 2023 through October 12, 2023. The remaining \$97,713.94 is being held in A&P's accounts and will be applied against postpetition fees and expenses approved by the Court. The August Retainer was fully applied. As of the Petition Date, the outstanding amount owed to A&P was equal to \$132,283.38. A&P will be waiving the entirety of this prepetition amount.

⁴ A&P reserves its right to seek reimbursement for its fees and expenses in connection with the non-Debtor defendants in the Securities Class Action, including reimbursement from available "Side A" insurance coverage, to the extent such proceedings are not stayed during the pendency of these chapter 11 cases.

25. A&P has agreed that hereafter it will apply to the Court for allowance of compensation and reimbursement of expenses in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, the U.S. Trustee Guidelines, and any further orders of this Court for all professional services performed and expenses incurred after the Petition Date.

Dated: October 24, 2023
Chicago, Illinois

/s/ Brian J. Lohan
Brian J. Lohan

Schedule 1 - Potential Parties in Interest

Debtors

IronNet, Inc.
IronNet Cybersecurity, Inc.
IronNet International LLC
IronCAD LLC
HighDegree, LLC

Non-Debtor Affiliates

IronNet Cybersecurity Singapore Pte Ltd
IronNet Cybersecurity UK, Ltd.
IronNet Cybersecurity Japan, GK
IronNet Cybersecurity FZ-LLC
IronNet Australia Pty Ltd

Debtors' Advisors

Young Conaway Stargatt & Taylor, LLP
Stretto, Inc.
Arnold & Porter Kaye Scholer LLP

Banks

PNC Bank
First Citizens Bank and Trust Company
Texas Partners Bank
Citibank, N.A.

Lenders/ UCC Parties

Korr Acquisitions Group, Inc.
3i, LP
ITC Global Advisers LLC
C5 Capital Limited
C5 Space Data LP
C5 Transatlantic Investors LP
C5 Cyber Partners II SCSP RAIF
Michael J. Rogers
General Keith B. Alexander
Russell D. Richardson
Vice Admiral Jan E. Tighe
Vice Admiral John M. McConnell
Forgepoint Cybersecurity Fund I, L.P.
Forgepoint Cyber Affiliates Fund I, L.P.
Theodore E. Schlein
Ferrous Investors LP
Hewlett-Packaged Financial Services
Company

Dell Financial Services L.L.C.
SHI International Corp
SVB Innovation Lending Fund VIII, L.P.
VAR Technology Finance

Material Vendors and Contract

Counterparties

Amazon Web Services, Inc.

Litigation Counterparties

James Shunk
Justin Gruetzmacher

Current and Former Directors & Officers

General Keith B. Alexander
Donald R. Dixon
General John M. Keane
Linda Zecher Higgins
Vice Admiral John M. McConnell
Theodore E. Schlein
Vice Admiral Jan E. Tighe
Cameron Pforr
Michael J. Rogers
Mary E. Gallagher
Robert V. LaPenta, Jr.

Equity Holders Holding 5% or More

Cede & Co.
C5 Partners, LLC
General Keith B. Alexander

Governmental Agencies/Taxing Authorities

Delaware Division of Revenue
Virginia Department of Revenue
North Carolina Department of Revenue
New York Department of Revenue
Colorado Department of Revenue
Washington Department of Revenue

Top 30 Unsecured Creditors

3i, LP
Data 365
Cooley LLP
Dell Financial Services
Ecosystems Services LLC
Korr Acquisitions Group, Inc.
Amazon Web Services, Inc.
Riveron Consulting LLC
NYSE
Tiempo Development LLC
Morvillo Abramowitz Grand lason Anello
PC
CORVID Cyberdefense
CAST AI Group Inc.
Cigna
Gartner
Tyson's Corner Office I LLC
Salesforcecom Inc.
SHI
Fitcheven
PricewaterhouseCoopers LLP
Informa Tech Holdings LLC
Public Strategies Washington Inc.
Donnelly Financial
HCL Technologies Corporate Services Ltd
LinkSquares
KirkpatrickPrice Inc.
Sacumen Division of Clarion Technologies
Pvt Ltd
The Open Information Security Foundation
Forvis LLP
Morrison Foerster LLP

Insurance Providers

XL Specialty Insurance Company
W.R. Berkley Group
Nationwide Group
CNA Insurance Companies
Lloyds
AIU Holdings
National Union Fire Insurance Company of
Pittsburgh, PA
SCOR Group
Liberty Mutual Insurance
Ironshore Indemnity Inc.

Canopus Insurance Services
Old Republic Insurance Company
SOMPO International
Westfield Specialty Insurance Company
Lockton Companies
Indian Harbor Insurance Company
Continental Casualty Company
Hanover Insurance Group
Travelers Insurance Company

Judges

Chan, Ashely M.
Dorsey, John T.
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, J. Kate
Walrath, Mary F.

Office of the United States Trustee

Andrew R. Vara
Benjamin Hackman
Christine Green
Denis Cooke
Diane Giordano
Dion Wynn
Edith A. Serrano
Hannah M. McCollum
Holly Dice
James R. O'Malley
Jane Leamy
Joseph Cudia
Joseph McMahon
Juliet Sarkessian
Lauren Attix
Linda Casey
Linda Richenderfer
Michael Panacio
Nyanquoi Jones
Jonathan Lipshie
Jonathan Nyaku
Richard Schepacarter
Rosa Sierra-Fox
Shakima L. Dortch

Timothy J. Fox, Jr.

Schedule 2¹ – Current Clients²

Banks

First Citizens Bank & Trust Company
Citibank, N.A.
Citi Real Estate Funding Inc.
The Depository Trust Company

Lenders/ UCC Parties

Hewlett Packard Enterprise
Dell Inc.

Current and Former Directors & Officers

General John M. Keane

Law Firms

Cooley LLP

Top 30 Unsecured Creditors

PricewaterhouseCoopers LLP

Insurance Providers

Lloyds Bank
Lloyds TSB Bank PLC
American International Group
AIG Asset Management (U.S.), LLC

¹ Parties that are both current clients and former clients of A&P are only listed on Schedule 2 – Current Clients. This list does not include the Debtors or the Debtors' affiliates.

² Due to the similarity of names of certain entities, A&P was not able to determine if all entities listed herein are actually affiliates of current clients. However, out of an abundance of caution, A&P has listed those entities which it reasonably believes may be affiliates of or related to current clients.

Schedule 3 – Former Clients

Current and Former Directors & Officers

Vice Admiral John M. McConnell

Top 30 Unsecured Creditors

Cigna, Inc.

Salesforce.com, Inc.

Insurance Providers

CNA Insurance Company Limited

Material Vendors and Contract Counterparties

Amazon Web Services, Inc.³

³ In an abundance of caution, A&P is listing Amazon Web Services, Inc. in Schedule 3 – Former Clients given that certain affiliates of Amazon Web Services, Inc. are former clients of A&P more than five (5) years ago.

EXHIBIT C

Pforr Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

IRONNET, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-11710 (BLS)
)
) (Jointly Administered)
)

**DECLARATION OF CAMERON PFORR IN SUPPORT
OF APPLICATION OF DEBTORS TO EMPLOY AND RETAIN
ARNOLD & PORTER KAYE SCHOLER LLP AS SPECIAL COUNSEL TO THE
DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

I, Cameron Pforr of IronNet, Inc. (together with their affiliated debtors in possession, the “**Debtors**”), being duly sworn, state the following under penalty of perjury:

1. I am, among other things, the Chief Financial Officer and President of IronNet, Inc. In this capacity, I am familiar with the Debtors’ day-to-day operations, business, financial affairs and books and records. I am directly involved in supervising outside counsel and monitoring and controlling legal costs.

2. I submit this declaration (the “**Declaration**”) in support of the *Application of Debtors to Employ and Retain Arnold & Porter Kaye Scholer LLP as Special Counsel to the Debtors, Effective as of the Petition Date* (the “**Application**”).²

3. Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of

¹ The Debtors in the above captioned chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: IronNet, Inc. (9446), IronNet Cybersecurity, Inc. (2655), IronNet International, LLC (7621), IronCAD LLC (1162), and HighDegree, LLC (8474). The Debtors’ corporate headquarters is located at 7900 Tysons One Place, Suite 400, McLean, VA 22102.

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relevant documents and information supplied to me by other members of the Debtors' management and the Debtors' advisors.

THE DEBTORS' SELECTION OF A&P AS SPECIAL COUNSEL

4. The Debtors first engaged A&P in June 2023 to provide them with the A&P Services. Since that retention, in connection with their representation of the Debtors, A&P's services have included:

- a. Representing and advising the Debtors with respect to SEC compliance and certain general corporate counseling matters;
- b. Counseling with respect to financing issues, including the Notice of Default issued by 3i; and
- c. litigation matters related to the Securities Class Action (as set forth below/Lohan Declaration).

5. Since A&P's retention by the Debtors, A&P has served as the Debtors' special counsel in connection with the above-referenced matters and has gained significant knowledge regarding the Debtors' businesses and the matters with respect to which the Debtors are seeking to retain A&P. The Debtors concluded that it was necessary and would be in the best interests of the Debtors' estates, creditors, and other parties in interest to retain A&P pursuant to the Application.

6. Based on the foregoing and my experiences with A&P prior to the commencement of these cases, I believe that A&P is both well-qualified and uniquely situated to represent the Debtors as special counsel related to: (a) SEC compliance and certain general corporate counseling matters; (b) counseling with respect to financing issues, including the Notice of Default issued by 3i; and (c) litigation matters related to the Securities Class Action during these chapter 11 cases in an efficient and effective manner.

COST SUPERVISION

7. As discussed below, I am responsible for reviewing the invoices regularly submitted by A&P. I can confirm that the hourly rates A&P charged the Debtors in the prepetition period are substantially consistent with the hourly rates A&P will charge in the postpetition period.

8. The Debtors recognize that it is their responsibility to closely monitor the billing practices of their counsel to ensure that the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of these chapter 11 cases. The Debtors will review the invoices that A&P regularly submits. A&P's fees and expenses will be subject to review on a monthly basis during the course of these chapter 11 cases by, among others, the Debtors, the U.S. Trustee, and any committee (if appointed).

9. As is the Debtors' historical practice, the Debtors will continue to monitor the fees and expense reimbursement process during these chapter 11 cases and ensure the Debtors are an active participant in that process. Recognizing that every chapter 11 case is unique, the Debtors, together with A&P, will utilize the budgeting process to provide guidance on the period of time involved and the level of attorneys and professionals that will work on various matters, as well as the projection of average hourly rates for the attorneys and professionals for such matters.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 24, 2023

/s/ Cameron Pforr

Cameron Pforr
Chief Financial Officer and President
IronNet, Inc., *et al.*